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## PART II—Section 4

### Statutory Rules and Orders issued by the Ministry of Defence

#### MINISTRY OF DEFENCE

**S.R.O. 244, dated 13th July 1960.**—In exercise of the powers conferred by sub-section (1) of section 16 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to fix 12th February, 1961, as the date on which elections in Poona cantonment shall be held.

[No. 29/28|G|L&C|57.]

**S.R.O. 245, dated 13th July 1960.**—In exercise of the powers conferred by sub-section (1) of section 16 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to fix 15th January, 1961, as the date on which elections in Kanpur Cantonment shall be held.

[No. 29/32|G|L&C|57.]

**S.R.O. 246, dated 13th July 1960.**—In exercise of the powers conferred by sub-section (1) of section 16 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to fix 24th September, 1960, as the date on which elections in Bakloh Cantonment shall be held.

[No. 29/10|G|L&C|57.]

#### CANTONMENT—TAXATION

**S.R.O. 247, dated 14th July 1960.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), the Cantonment Board, Badamibagh, with the previous sanction of the Central Government, hereby imposes a Lighting Tax on all buildings within the limits of Badamibagh Cantonment at the rates and conditions as enumerated in the schedule annexed hereto:—

1. **Rate of tax.**—4 per cent per annum assessed on the annual value of every building.

2. **Persons or class of persons liable to pay tax.**—The tax shall be payable on every building situated within the limits of Badamibagh Cantonment for the period for which it is occupied—

- (a) in the case of clubs, shops, hotels, boarding houses, schools, offices, libraries, dharamsalas and inns, by the proprietors or managers thereof or, if these have been leased, by the lessees in occupation;
- (b) in the case of buildings which are the property of the Government or are hired by it (except those leased out or hired out in which case tax will be payable by occupiers), whether used as offices, store houses, workshops, depots, store yards, hospitals, canteens, butcheries, bakeries, inspection houses or single men barracks and for other similar purposes, by the Government;

- (c) in the case of buildings, by the occupiers;
- (d) where two or more families jointly occupy a building, by them, in such shares, as the Cantonment Board, may in each case decide;
- (e) in the case of buildings leased out, by the owner if such owner has failed to notify to the Board the name of the lessee within ten days of the date of the lease:

Provided that—

- (i) no tax shall be payable by any person on a building set apart for public worship and either actually so used or used for no other purposes,
- (ii) a building shall not be considered to be vacant if maintained as a pleasure resort, town or country house, or if the owner or occupier, as the case may be, has a continuing right of occupation thereof.

**3. Payment of tax.**—The tax shall be payable monthly and in calculating it, fractions of a month of 15 days or less shall be reckoned as half month and fractions of a month of over 15 days as full month.

[No. F. 53/10/G/L&C/58.]

#### CANTONMENT TAXATION OCTROI TAX

**S.R.O. 248, dated 14th July 1960.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), the Cantonment Board, Khas Yol with the previous sanction of the Central Government, hereby makes the following amendment to the notification of the Government of India, Ministry of Defence No. S.R.O. 407, dated the 9th November, 1957, namely:—

In the said notification, paragraph 5 of the proviso shall be omitted, and paragraphs 6, 7 and 8 of the said proviso shall be renumbered as paragraphs 5, 6 and 7 respectively.

[No. F. 53/26/G/L&C/56.]

PRITAM SINGH, Under Secy.